



# School District of Clayton

## Request for Proposal

### Audit Services

**April 3, 2023**

**Contact Person:** Brent Bell  
**Title:** Director of Finance  
**Phone #:** (314) 854-6025  
**E-mail:** brentbell@claytonschoools.net

**RETURN PROPOSAL NO LATER THAN: April 28, 2023 by 2:00pm, CDT**

**RETURN PROPOSAL TO:**

School District of Clayton  
Attn: Brent Bell  
#2 Mark Twain Circle  
Clayton, Missouri 63105-1613

The Proposer hereby declares understanding, agreement and certification of compliance to provide the items and/or services, at the prices quoted, in accordance with all terms and conditions, requirements and specifications of the original Request for Proposal (RFP) and as modified by any addenda thereto.

## **OVERVIEW**

### **Summary of Key Dates:**

April 3, 2023 .....	RFP available
April 28, 2023 at 2:00 p.m. CDT .....	Proposal due at #2 Mark Twain Circle, Clayton, MO 63105
Week of May 1, 2023.....	Company interviews (if necessary)
May 17, 2023 (tentative) .....	Board of Education meeting (Approval)
June 1, 2023 (tentative) .....	Start Date

### **Documents Required For Consideration:**

1. Proposal Submission Form (Attachment 1) or Decline to Submit Form (Attachment 2)
2. Company Proposal – Including:
  - a. Letter of Transmittal; and,
  - b. Executive Summary
3. Company Profile (Attachment 3)
4. Cost Proposal (Attachment 4)
5. Work Authorization (E-Verify) Addendum & Affidavit (Attachment 5)
6. W-9 (Attachment 6)

### **RFP Contents:**

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## **INTRODUCTION**

This document is a formal Request for Proposal (RFP) for the Audit Services for the School District of Clayton (District). The minimum length of the audit services shall be for one year, with an option exercisable by the District to renew at the same terms for up to four additional years. The effective date of the service would begin June 1, 2023 for the audit period July 1, 2022 through June 30, 2023 and could be renewed annually through fiscal year June 30, 2027 based upon satisfactory annual review.

The purpose of this RFP is to establish the requirements for the requested services, and to solicit proposals (Proposal) from qualified certified public accounting firms (Company) for providing such audit services. The RFP requests a great amount of detail to avoid delays, misunderstandings, and to simplify the evaluation of the Proposal. The Company is requested to respond to each specification.

### **A. GENERAL INFORMATION:**

1. District:

As a public school system dedicated to the education of all children who come to our schools, the School District of Clayton strives to inspire each student to love learning, and embrace challenge within a rich and rigorous academic culture. The District's 3.25 square miles include an early childhood center, three elementary schools, a middle school, and a high school that together serve a diverse student body of approximately 2,380. The District's overall budget for FY23 is approximately \$66.8 million. The District employs approximately 480 full-time and part-time individuals. You can learn more about the District by visiting its web site at [www.claytonschools.net](http://www.claytonschools.net).

2. Objective:

To furnish the District with an annual audit report which accurately reflects the financial condition of the District, and satisfies all State, Federal and generally accepted auditing standards.

### **B. PROPOSAL EVALUATION AND AWARD:**

1. Evaluation

- 1.1. Proposals must be concise and in outline format. Pertinent supplemental information should be referenced and included as attachments. All Proposals must be organized and tabbed to allow for easy reference.
- 1.2. Elaborate and expensive copy is not required. Neat, legible, and clearly stated information is adequate and will be used in the evaluation process. Supplier brochures may be included, but may not be substituted for the information requested herein.
- 1.3. The Proposal shall include a **Letter of Transmittal** that provides an introduction to the Company and includes an expression of the Company's ability and desire to meet the requirements of the RFP. The Letter of Transmittal must include an original signature by an authorized individual able to bind the Company to all items in the Proposal, including products, services, prices, etc. which are contained in the Proposal.
- 1.4. The Proposal shall include an **Executive Summary** that briefly describes the Company's approach to meeting the District's requirements as outlined in the RFP; indicates any major requirements that cannot be met; and, highlights the major features of the Proposal. The reader should be able to determine generally how well the Proposal meets the District's requirements by reading the Executive Summary.
- 1.5. The Company **must** include the following elements in its cost proposal:

## INTRODUCTION

- 1.5.1. A specific fee structure including supplies, training, and implementation;
- 1.5.2. Fees/formulas/services that are a firm fixed rate, and not subject to change throughout the term of the negotiated contract;
- 1.5.3. Each Proposal shall be submitted on the most favorable terms, from a cost and technical standpoint, which the Company can submit to the District. The Company may submit an alternate proposal on a group of line items on an “all or nothing” basis;
- 1.5.4. The Company should address any out-of-pocket expenses the District may incur; and,
- 1.5.5. The Company shall provide the terms and conditions of the Company’s request for payment.
- 1.6. The Company shall complete Attachment 3, “**Profile of the Company**” which includes a potential conflict of interest statement. The Company shall include a listing of all Missouri school districts for which the Company currently provides services. The references should include at least one contact for Audit Services currently in force with a district similar in size and population to the District. The Company shall additionally provide the District a listing of all public school clients that have discontinued service from the Company in the past five years due to poor performance or non-performance.
- 1.7. The District may conduct interviews with the Company in connection with its evaluation of the Proposal. All costs associated with the interviews shall be at the expense of the Company.
- 1.8. Proposals will be evaluated by the District’s designated staff. The following will serve as the basic criteria for the selection of the Company eventually chosen.
  - 1.8.1. The qualifications of the Company and the team assigned to the District, including prior audit experience with public school districts in Missouri, local governments, and other entities of similar size and nature;
  - 1.8.2. Resources and experience of the Company that can be applied to the advantage of the District;
  - 1.8.3. The scope of services offered and the extent to which they meet or exceed the requirements of the District;
  - 1.8.4. The Company’s understanding of the work required of the Company as evidenced by its Proposal;
  - 1.8.5. The Company’s ability to provide realistic time estimates of each component of the audit;
  - 1.8.6. The total cost of the services offered to the District (see Attachment 4);
  - 1.8.7. Any prior experience or history between the District and the Company;
  - 1.8.8. References from, and experiences of other clients with the Company; and,
  - 1.8.9. Other factors deemed significant by District officials.

## 2. Award

- 2.1. The District intends to make a selection of the successful Company after a thorough evaluation of the proposals submitted. **The District reserves the right to negotiate with the successful Company, or to elect not to select any Company.**

## **INTRODUCTION**

- 2.2. The District may conduct interviews with the Company in connection with its evaluation of the Proposal.
- 2.3. The contract will be awarded to that Company whose proposal will be most advantageous to the District based on conformity to the RFP, reputation of the Company, cost, and the other factors listed above. The award will be subject to approval by the Board of Education.
- 2.4. The District reserves the right to require the Company to demonstrate any software and online services offered in their Proposal, which must be fully operational by the start date of the contract.
- 2.5. The District shall not be obligated to explain the results of the evaluation process to any Company.
- 2.6. No verbal agreement or conversation with any administrator, agent, or employee of the District, either before or after the execution of the contract resulting from the RFP or follow-up negotiations, shall affect or modify any of the terms or obligations contained in the written contract resulting from the RFP.
- 2.7. The District reserves the right to reject any or all Proposals and to waive informalities and minor irregularities in Proposals received. The District, in its sole discretion, will determine whether an irregularity is minor.

### **C. NEGOTIATION**

1. After selection, but prior to contract award, the District reserves the unilateral right to negotiate any aspect of the Proposal or proposed contract in any manner that best serves the needs of the District and is within the scope of the solicitation. Subject to successful negotiations and approval of the Board of Education, a contract or purchase order will be issued to the selected Company.
2. Negotiation of the final contract between the District and the Company will begin after the most qualified Company has been identified. If prices and compensation and final contract cannot be agreed to, then negotiations with the most qualified Company will be terminated and at the District's option, will then begin with the next most qualified Company.
3. The District may accept any Proposal as submitted whether or not negotiations have been conducted between the parties.
4. Neither the commencement nor cessation of negotiations shall constitute rejection of the Proposal or a counteroffer on the part of the District.

## **GENERAL CONDITIONS**

1. The information presented in the RFP is not to be construed as a commitment of any kind on the part of the District. There is no expressed or implied obligation for the District to reimburse the Company for any expenses incurred in preparing a Proposal in response to this request.
2. No alternate Proposals that significantly deviate or modify the concept and ultimate objectives of this RFP will be considered. Companies submitting proposals with any minor deviations must identify and fully justify such deviations in order to be deemed in compliance with the RFP, and receive the District's consideration. Non-compliance with RFP specifications and/or requirements will, at the District's option, disqualify the Proposal from further consideration.
3. Any explanation or statement that the Company wishes to make must be contained with the Proposal, but shall be written separately and independently of the Proposal itself, and attached thereto. Unless the Company so indicates, it is understood that the Company has made its Proposal in strict accordance with the RFP terms.
4. The District reserves the right to reject any or all Proposals and to waive informalities and minor irregularities in Proposals received. The District, in its sole discretion, will determine whether an irregularity is minor.
5. The District reserves the right to decline any or all Proposal submissions, or to cancel the RFP, in whole or in part, at any time prior to making an award, for any reason, or no reason, without liability being incurred by the District to any Company for any expense, cost, loss or damage incurred or suffered by the Company as a result of such withdrawal.
6. All Proposals shall be deemed final, conclusive and irrevocable and no Proposal shall be subject to correction or amendment for any error or miscalculation. No Proposal shall be withdrawn without the consent of the District for 90 calendar days after the scheduled closing time for the receipt of Proposals.
7. While the District has used considerable efforts to ensure an accurate representation of information in this RFP document, the information contained herein is provided solely as a guideline for proposers. The information is not guaranteed or warranted to be accurate by the District, nor is it necessarily comprehensive or exhaustive. Nothing in this RFP document is intended to relieve proposers from forming their own opinions and conclusions in respect to the matters addressed in this RFP document.
8. The Company is responsible for its own verification of all information provided to it. The Company must satisfy itself, upon examination of this RFP, as to the intent of the specifications. After the submission of the Proposal, no complaint or claim that there was any misunderstanding will be entertained. The Company agrees that it will make no claim for additional payment or seek an extension of time for completion of the work or seek any other concession because of any misinterpretation or misunderstanding of the RFP, or of any failure to fully acquaint itself with all conditions relating to the proposed work.
9. Any oral communication will be considered unofficial and non-binding on the District. All contact regarding this RFP must be directed to Brent Bell, Director of Finance. Unauthorized contact by the Company with other District employees or Board members regarding the RFP may result in disqualification.
10. Any information given to a Company concerning the RFP will be furnished to all Companies as an addendum to the RFP if, in the District's sole discretion, such information is deemed necessary to all Companies in submitting Proposals in response to the RFP, or if the lack of such information would be prejudicial to uninformed Companies. The Company should rely only on written statements issued by the District in the form of an addendum to the RFP.

## GENERAL CONDITIONS

11. The District reserves the right to modify the specifications prior to the Proposal submission deadline and will endeavor to notify all potential Companies that have received a copy of the specifications, but failure to notify shall impose no obligation or liability on the District.
12. Due regard will be given for the protection of proprietary information contained in all Proposals received. However, Companies should be aware that all materials associated with the procurement are subject to the terms of the Missouri Sunshine law and all rules, regulations and interpretations resulting there from. Proposals containing data that the Company does not want used or disclosed for any purpose other than evaluation of the Proposal may be restricted, provided the Company marks the cover sheet of the Proposal with the following: **“Technical data contained with the attachments is furnished in connection with the Request for Qualifications of the School District of Clayton shall not be used nor disclosed except for evaluation purposes, provided that, if the District and Company enter into an Agreement as a result of or in connection with the submission of this Proposal, the School District of Clayton shall have the right to use or disclose technical data to substantiate its decision to enter into an Agreement.”**
13. The above restriction does not limit the District’s rights to use or disclose without the Company’s permission any technical data obtained independently from another source. Proposals shall not contain any restrictive language other than the above. Proposals submitted with restrictive language or statements which differ from the above, will be treated under the terms of the above legend. The District assumes no liability for disclosure or use of unmarked technical data and may use or disclose the data for any purpose.
14. The Company shall not, under penalty of law and immediate disqualification of the Proposal, offer or give any gratuities, favors or anything of monetary value to an administrator, employee, agent, or Board of Education member of the District for the purpose of influencing favorable disposition toward a submitted Proposal or for any reason while a Proposal is pending or during the evaluation process.
15. No Company shall engage in any activity or practice, by itself or with other Companies, the result of which may be to restrict or eliminate competition or otherwise restrain trade. Violation of this instruction will result in immediate rejection of the Company’s Proposal.
16. The District may accept one part, aspect or phase, or any combination thereof, of any Proposal unless the Company specifically qualifies its offer by stating that the Proposal must be taken as a whole.
17. The District may award a contract based upon the initial Proposals received without discussion of such Proposals. Accordingly, each initial Proposal should be submitted with the most favorable price and service standpoint.
18. To facilitate consideration of the Proposals, the District may, at its option, conduct interviews after receipt of the Proposal. If this is necessary, the Company will be contacted to arrange an interview. The District, in its sole discretion, will determine which, if any, Company will be interviewed.
19. The District reserves the right to withdraw the award to a successful Company within 30 days of the award if, in the opinion of the District, the successful Company is unable or unwilling to enter into a form of Agreement satisfactory to the District. The District shall be entitled to do so without any liability being incurred by the District to the Company.

## **GENERAL CONDITIONS**

20. In the event of a conflict between the Proposal and the RFP, the District shall resolve any inconsistency in favor of the RFP. Additionally, the District shall in good faith decide all inconsistencies and/or disputes pertaining to the RFP and the Proposal. The Company agrees to abide by the decisions of the District. Any ambiguity in the Proposal because of omission, error, lack of clarity or noncompliance by the Company with specifications, instructions and all conditions of bidding shall be construed in the favor of the District.
21. All of the terms and conditions of this RFP are deemed to be accepted by the Company and incorporated into the Company's Proposal submission. The terms and conditions stated in this RFP and the successful Company's response to this RFP shall also be incorporated into a final Agreement between the District and the successful Company. Any conflict in the wording between the final Agreement and the wording of the terms and conditions of this RFP and the response of the Company shall be resolved in favor of the District and shall be deemed to be incorporated into the final Agreement.
22. The successful Company shall not at any time assign its Agreement with the District or any portion of the Agreement without the written permission of the District. The successful Company must not, at any time, change sub-consultants approved by the District without written permission of the District, other than as listed in the Proposal submission.
23. The District reserves the right to terminate the Agreement with the successful Company with 30 days written notice if, in its opinion, the successful Company fails to meet the terms and conditions of the RFP. Notwithstanding the termination of the Agreement, the successful Company shall remain responsible for its obligations under this contract up to the date of termination. The District reserves the right to commence an action in a court of competent jurisdiction against the successful Company for damages that result from the breach of the terms and conditions of the Agreement by the successful Company.
24. The District may terminate the Agreement immediately without further cost or liability in the event of the occurrence of any of the following: insolvency of successful Company; liquidation or dissolution of successful Company; the institution of any voluntary or involuntary bankruptcy proceeding by or against the successful Company; assignment by successful Company for the benefit of creditors; or, the appointment of a receiver or trustee to manage the property of the successful Company.
25. In the event the Board of Education of the District fails to approve the appropriation of funds sufficient to provide for the District's obligations under the Agreement, or if the funds are not appropriated due to federal, state, or local action, the District shall have the right to terminate the Agreement by providing written notice to the successful Company and the District will thereby be relieved from all further obligations under the Agreement.
26. Initial Proposals may not be withdrawn for 90 calendar days from the due date for Proposals except with the express written consent of the District.
27. In the event the Agreement initially awarded by the District is terminated for any reason within 120 days of the due date for Proposals, the District reserves the right to negotiate and accept any other submitted Proposal.
28. The District shall not be responsible for any pre-Agreement expenses of any Company, including the successful Company, incurred prior to the commencement of the Agreement.
29. The District has adopted a tobacco-free policy. No tobacco products may be used in the facilities or on the grounds.



## **SCOPE OF SERVICES**

### **Audit Services**

The annual audit will entail an audit of the District's financial, attendance, and federal and state program records.

1. The annual audit will review and test the system of administrative control over compliance with federal laws and regulations to the extent considered necessary by the auditor and as required by the most current version of the U.S. General Accounting Office's Government Auditing Standards.
2. The annual audit shall conform to all Missouri state statutes, all requirements of the Department of Elementary and Secondary Education, and all federal requirements including Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
3. The annual audit should go beyond the requirements of applicable statutes and regulations in an effort to provide all necessary information to the many persons and groups with legitimate interests in the financial affairs of the District.
4. The District uses the cash basis of accounting for all funds and accounts. The District follows the procedures outlined in the Missouri Financial Accounting Manual. The District converts from the cash basis to a full-accrual and modified-accrual basis for financial reporting.
5. The District is compliant with applicable GASB standards and all audit reports must conform to the GASB reporting model.
6. The District expects the audit to comply with any future GASB pronouncements.
7. The Company must disclose in its Proposal its approach to the annual audit in conformity with the AU-C260, The Auditor's Communication with Those Charged with Governance as well as other Statements appropriate to the audit.
8. The Proposal should identify and describe any anticipated potential audit problems, the Company's approach to resolving these problems, and any special assistance that will be requested from the District.
9. The annual audit shall be performed between the period of May 15 and October 31. The completed audit and management letter shall be submitted to the Business Office by December 1.
10. An exit conference with the District's Audit Committee, which includes the Chief Financial Officer, Superintendent, Director of Finance, Treasurer of the Board of Education and a community member, to interpret the findings of the audit may be required.
11. A presentation to the Board of Education by the firm is required.
12. The Company will be required to provide 15 bound copies of the completed audit report.
13. Assistance is available from the Business Office in the following areas:
  - a. District staff can prepare confirmations and schedules/work papers, if the Company provides a list of its needs and desired format;
  - b. District staff is also available to pull documents from the list provided by the Company and to reproduce documents to a limited degree; and,
  - c. District staff will prepare financial statements and data used in the footnotes.
14. The District will issue representation letters for asset, liability, and contingent liabilities after consultation with the Company.
15. The District may request, from time to time, that additional services be performed in conjunction with the audit. It is understood that an agreed-upon procedure letter would be prepared outlining the work to be performed and the estimated cost.
16. All working papers shall be retained by the Company for a period of not less than three years, and shall be made available for examination as requested.

## **SCOPE OF SERVICES**

### **Audit Services**

#### **DISTRICT FINANCIAL INFORMATION:**

1. The District maintains four major funds: General, Special Revenue, Capital Projects and Debt Service.
2. The District's budgeted expenditures for FY23 total \$73.3 million for all funds.
3. The District's budgeted revenue for FY23 totals \$73.1 million, including \$986 thousand of Federal awards (including \$176 thousand of bond subsidy).
4. The District's assessed valuation is approximately \$1,389,779,550.
5. The District's current tax rate is \$3.7286, including \$0.623 for the debt service levy.
6. The District's total average daily attendance for FY22 was 2,173.09.
7. The District had 154 free and reduced lunch eligible students in FY22.
8. The District does not provide transportation services.
9. The District's food service operations are contracted through Chartwells.
10. The District has approximately 480 active salaried and hourly employees, not including substitutes.
11. The District issues approximately 2,050 Accounts Payable checks and 1,050 Accounts Payable ACH payments (credit card pulls, utility pulls, and employee reimbursements) each year.
12. The District issues approximately 13,590 Direct Deposit Advices and less than 10 Payroll Checks each year.
13. The cash basis of accounting has been and will be used for all funds and accounts; however, the District converts to full accrual and modified-accrual basis of accounting for financial reporting in accordance with GASB.
14. Budgeted revenues and expenditures are incorporated into the general ledger systems and encumbrances are recorded in the accounting records as funds are committed.
15. The District operates a self-insurance fund which is reported as an internal service fund.

#### **DISTRICT REPORTING REQUIREMENTS:**

The audit shall include preparation of an annual audit report with general purpose financial statements prepared in accordance with:

- Generally accepted auditing standards and standards for financial audits contained in Government Auditing Standards;
- The Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

**SCOPE OF SERVICES**  
**Audit Services**

**FINANCIAL STATEMENT REQUIREMENTS:**

The Financial Statements shall include, but not be limited to:

- Statement of Net Position;
- Statement of Activities;
- Balance Sheet – Governmental Funds;
- Reconciliation of the Governmental Funds Balance Sheet with the District-wide Statement of Net Position;
- Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds;
- Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances with the District-wide Statement of Activities;
- Statement of Net Position – Proprietary Funds;
- Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds;
- Statement of Cash Flows – Proprietary Funds;
- Accompanying Notes to the Financial Statements;
- Required Supplementary Information and Supplementary Information including the Schedule of Revenues, Expenditures and Changes in Fund Balances– Budget and Actual – Cash Basis for all funds;
- Preparation of all reports as required by GASB;
- All schedules and financial reports as required by Missouri law and regulations of the Department of Elementary and Secondary Education.
- Preparation of Schedule of Expenditures of Federal Awards

## **SCOPE OF SERVICES**

### **Miscellaneous**

#### **Deviating from RFP Specifications**

The District will reject any proposal that deviates significantly from the specifications of this RFP. Companies submitting proposals with any minor deviations must identify and fully justify such deviations for the District's consideration.

#### **Presentation of Supporting Evidence/Surety**

The Company must be prepared to provide any evidence of experience, performance ability, and/or financial surety that the District deems necessary or appropriate to fully establish the performance capabilities represented in their proposals.

#### **Registration with Missouri Secretary of State**

Contract awards are contingent upon the Company providing the District, prior to the execution of the contract, a current Annual Registration Report from the Missouri Secretary of the State's Office, showing the Company is in good standing to conduct business in Missouri.

By submitting a proposal, the Company certifies that it is not currently debarred from submitting proposals for contracts with any political subdivision or agency of the State of Missouri, and is not an agent or a person of any entity that is currently debarred from submitting proposals for contracts issued by a political subdivision or agent of the State of Missouri.

#### **Additional Services**

In the event additional services beyond the scope of the audit appear to be required, requests of these services and the costs must first be approved by the District, before additional services are rendered.

#### **Availability of Services**

By submitting a Proposal, the Company acknowledges that it has the systems and resources to render the Proposal and all programs and services offered will be fully operational by the Start Date.

#### **Joint Ventures**

Proposals requesting joint ventures between vendors will not be accepted. The District will only enter into a contract with a prime vendor who will be required to assume full responsibility for the delivery/installation of equipment, wiring, software and related services identified in this RFP whether or not the equipment, products and/or services are manufactured, produced or provided by the prime vendor. The prime vendor may enter into written subcontract(s) for performance of certain of its functions under the contract only with written approval from the District prior to the effective date of any subcontract. The prime vendor shall be wholly responsible for the entire performance of the contract whether or not subcontractors are used.

#### **Insurance**

Company shall maintain as a direct cost of operation the following insurance coverage and will obtain and deliver to District certificates from its insurers evidencing said insurance coverage, while performing services hereunder:

- Workmen's compensation as required by law.
- General liability with limits of not less than \$2,000,000 for injury or death to any one person; \$2,000,000 for injury or deaths of two or more persons in any one occurrence; and property damage with a limit of not less than \$2,000,000 for each accident.
- Unemployment insurance and all other insurance required by Missouri law for the benefit of the Company.

## **SCOPE OF SERVICES**

### **Miscellaneous**

- Failure to provide or maintain the insurance required shall constitute a breach of contract which allows the District to immediately terminate the contract without notice to the Company, or at District's option, District may procure such insurance and all premiums paid by the District shall be reimbursed to District by deducting such amounts from subsequent payments due Company for services rendered by Company.

### **Independent Price Determination**

The Company must warrant, represent, and certify that in connection with this RFP the following requirements have been met:

1. The costs proposed have been arrived at independently, without consultation, communication, or agreement for the purpose of restricting competition as to any matter relating to such process with any other organization or with any competitor.
2. Unless otherwise required by law, the costs quoted have not been knowingly disclosed by the Company on a prior basis directly or indirectly to any other organization or to any competitor.
3. No attempt has been made or will be made by the Company to induce any other person or firm to submit or not to submit a proposal for the purpose of restricting competition.

## **Attachment 1 – Proposal Submission Form**

If the Company desires to present its proposal, please submit three sealed copies of the proposal marked with the name “**Audit Services**” and three copies of the pricing information (in a separately sealed envelope) to the attention of: Brent Bell, Director of Finance, School District of Clayton, #2 Mark Twain Circle, Clayton, MO 63105 no later than 2:00 p.m., CDT, April 28, 2023. Proposals may be modified or withdrawn by written notice or in person by the Company or its authorized representative, provided its identity is disclosed on the envelope containing the Proposal and such person signs a receipt for the Proposal, but only if the withdrawal is made prior to the submission deadline. Electronic or facsimile offers will not be considered in response to this RFP, nor will modifications by electronic or facsimile notice be accepted. Qualified finalists must make equipment available for evaluation and inspection upon request. The District is not responsible for lateness or non-delivery by the US Postal Service or other carrier to the District. The time and date recorded by the District shall be the official time of receipt.

All proposals must be delivered to the School District of Clayton by specified submission date and time. Failure to comply will result in disqualification. Sealed submissions will be received at the above address. When submitting, you must:

1. Submit this form, the Profile of the Company (Attachment 3), the Federal Work Authorization Program (E-Verify Form in Attachment 5), a completed Form W-9 (Attachment 6), and the Cost Proposal (Attachment 4). Failure to respond to this proposal may result in your company's name being removed from the School District of Clayton's list.
2. Sign the proposal in all required places. **No facsimile signatures accepted.** Signature acknowledges full acceptance of all components of the Request for Proposal. The proposal must be completed in the name of the submitting vendor, corporate or other, and must be fully and properly executed by an authorized person.
3. Mail or deliver the submission promptly to the return location listed above. Late submissions will be unopened and discarded.
4. The undersigned hereby declares understanding, agreement and certification of compliance to provide the items and/or services, at the prices quoted, in accordance with all terms and conditions, requirements and specifications of the original Request for Proposal (RFP) proposes and agrees to furnish and make delivery to specified locations free of freight and other excess charges, for items listed on the attached sheets at the price set forth in your proposal.

Authorized Signature		Date
Printed Name		Title
Company Name		
Mailing Address		
City, State Zip		
Phone #:	Fax #:	E-Mail Address

## **Attachment 2 – Decline to Submit Form**

If your company elects not to submit the enclosed REQUEST FOR PROPOSAL, please complete the information below and return to my attention. We are sincerely interested in determining why companies/individuals do not respond.

Thank you for your help and cooperation.

\*\*\*\*\*

My company has elected not to submit a proposal for the following services:

### ☐ Audit Services

\_\_\_\_\_  
Company Name:

\_\_\_\_\_  
Street Address:

\_\_\_\_\_  
City, State, Zip:

\_\_\_\_\_  
Phone Number:

My company has elected not to submit a proposal for this bid for the following reason or reasons:

- ☐ Did not have time to complete proposal
- ☐ Did not receive specification information in time.
- ☐ Cannot meet specifications of proposal requirements.
- ☐ Not interested in School District of Clayton business
- ☐ Cannot be competitive with other traditional sources.
- ☐ Please remove from list
- ☐ Other: Please indicate reasons(s) below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Signature

### **Attachment 3 – Profile of the Company**

Designate one individual as the Company's representative to the District during the term of the contract. The representative will be contacted to solve any and all problems that may arise concerning the Proposal during the evaluation period. The undersigned Company hereby agrees to be bound by the terms of the RFP and that the enclosed Proposal is submitted in accordance therewith. Once completed and returned, this Proposal becomes the primary basis for evaluation and selection of the Company to provide the services required by the District for the specified period. By signing this Company Identification Form, the Company certifies that there are no "PARTIES OF INTEREST" or "CONFLICTS OF INTEREST", as defined by state and/or federal regulations, existing between the Company and the District or any of its employees, agents or Board of Education members.

Legal name	Representative's Name	Title
------------	-----------------------	-------

Address	City/State/Zip	Telephone #	Fax #
---------	----------------	-------------	-------

E-mail Address
----------------

Years in Operation	Years under current structure and/or under previous structure
--------------------	---

1) Name and Title of Company's Officers:

NAME

TITLE


- 2) The undersigned hereby acknowledges that the Company has read and agrees to the terms and conditions set forth in the RFP, and that the terms and conditions set forth in the Proposal will remain open for at least 120 days from the deadline for submission of Proposals

	Company Officer's Name
--	------------------------

	Signature Date
--	----------------



### **Attachment 3 – Profile of the Company**

The following questions are to be completed by all bidders that are responding:

1. Company Resume and Personnel:

- a. Company Name: \_\_\_\_\_
- b. Local Office Location: \_\_\_\_\_
- c. Year Company was Established: \_\_\_\_\_
- d. Is Company Local, National, or International?: \_\_\_\_\_
- e. Does the Company have a current permit to practice issued by the Missouri State Board of Accountancy?: \_\_\_\_\_

f. Number of personnel employed by the Company at the local office identified above:

	<u>TOTAL</u>	<u>CPA</u>	<u>LPA</u>	<u>Other</u>
Partner/Owner				
Manager				
Supervisor				
Senior				
Associate				
Total Full Time Professional Staff				

g. Types of audit services provided by the Firm (please provide approximate percentage or actual numbers):

School Districts	
Local Governments	
Government – Other	
Financial Institutions	
Non-Profit Organizations	
Manufacturing & Industrial	
Other Enterprises	

h. Number and level of personnel, and estimated hours which would be committed to this engagement:

	Certifications (CPA, LPA, etc.)	Number of Individuals	Number of Hours in Aggregate
Partner/Owner			
Manager			
Supervisor			
Senior			
Associate			
Consultant/Subcontractor			
Total			

i. For the team which will be assigned to the District, please provide the name, title, office location, and years with the Company, as well as a brief resume for each. Indicate whether each person is licensed to practice as a certified public accountant in Missouri. Provide information

### **Attachment 3 – Profile of the Company**

on the governmental auditing experience of each person, including information on relevant continuing professional education for the past three years, and membership in professional organizations relevant to the performance of this audit. Please note that the Manager(s) and Senior(s) should be committed to the engagement for its duration, including option years, subject to normal promotion and attrition.

2. A listing of all Missouri school districts for which the Company currently provides services and a denotation of which districts are full accrual.
3. Provide 5 references, including contact names, phone numbers, and email addresses for current customers of the Company in the St. Louis area, of audit services provided to public school districts, municipalities, or other governmental entities. Please include in these references at least one other school district, for whom the Company provides Audit Services, ideally a district which is similar in size and population to the District.
4. Provide a listing of all public school, municipalities, and other governmental entity clients that have discontinued service from the Company in the past five years due to poor performance or non-performance. Please include company name, contact names, title, phone numbers, email addresses, length of contract, and contract value.
5. Provide a simple organization chart which clearly delineates communication and reporting relationships among the staff.
6. Briefly describe the Company's quality control policies and procedures. State whether or not those policies and procedures are subjected to the professional's "peer review" program to provide for an independent review of their effectiveness.
7. Submit a copy of the report on the Company's most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.
8. Briefly provide information on the results of any federal or state desk reviews or field reviews of the Company's audits during the past three years. In addition, provide information on the circumstances and status of any disciplinary action taken or pending against the Company during the past three years with state regulatory bodies or professional organizations.
9. Describe additional service your firm will provide and/or can provide.

#### **Attachment 4 – Cost Proposal**

Rates must be for a firm fixed amount for completing all requirements outlined in the Scope of Services and not subject to change throughout the contract once negotiated. The annual total fixed fee shall be inclusive of all expenses and costs, including direct labor, indirect costs and profit.

#### **Part I - Summary of Total, All Inclusive Maximum Annual Fees**

Fiscal Year 2022-2023	\$_____
Fiscal Year 2023-2024	\$_____
Fiscal Year 2024-2025	\$_____
Fiscal Year 2025-2026	\$_____
Fiscal Year 2026-2027	\$_____

Authorized Signature		Date
Printed Name		Title
Company Name		
Mailing Address		
City, State Zip		
Phone #:	Fax #:	E-Mail Address

## Attachment 4 – Cost Proposal

### **Part II - Detailed Annual Fees**

A total, all-inclusive maximum price for each fiscal year engagement must be stated. The total, all-inclusive price bid is to contain direct and indirect costs, including all out-of-pocket expenses. The schedule of professional fees and expenses that support the all-inclusive maximum price must be completed. The cost of special services described in this RFP should be disclosed as separate components of the total, all-inclusive maximum price.

#### **Fiscal Year 2022-2023**

##### A. Proposed Personnel Hours

	Worker Hours	x	Rate per Hour	=	Total
Partner/Owner	_____		\$ _____		\$ _____
Manager	_____		\$ _____		\$ _____
Supervisor	_____		\$ _____		\$ _____
Senior	_____		\$ _____		\$ _____
Associate	_____		\$ _____		\$ _____

##### B. Proposed Price for Engagement

Audit Personnel	\$ _____
Travel	\$ _____
Typing, Clerical, & Reproduction	\$ _____
Other (specify)	\$ _____
Total	\$ _____

#### **Fiscal Year 2023-2024**

##### A. Proposed Personnel Hours

	Worker Hours	x	Rate per Hour	=	Total
Partner/Owner	_____		\$ _____		\$ _____
Manager	_____		\$ _____		\$ _____
Supervisor	_____		\$ _____		\$ _____
Senior	_____		\$ _____		\$ _____
Associate	_____		\$ _____		\$ _____

##### B. Proposed Price for Engagement

Audit Personnel	\$ _____
Travel	\$ _____
Typing, Clerical, & Reproduction	\$ _____
Other (specify)	\$ _____
Total	\$ _____

## Attachment 4 – Cost Proposal

### **Fiscal Year 2024-2025**

#### A. Proposed Personnel Hours

	Worker Hours	x	Rate per Hour	=	Total
Partner/Owner	_____		\$ _____		\$ _____
Manager	_____		\$ _____		\$ _____
Supervisor	_____		\$ _____		\$ _____
Senior	_____		\$ _____		\$ _____
Associate	_____		\$ _____		\$ _____

#### B. Proposed Price for Engagement

Audit Personnel	\$ _____
Travel	\$ _____
Typing, Clerical, & Reproduction	\$ _____
Other (specify)	\$ _____
Total	\$ _____

### **Fiscal Year 2025-2026**

#### A. Proposed Personnel Hours

	Worker Hours	x	Rate per Hour	=	Total
Partner/Owner	_____		\$ _____		\$ _____
Manager	_____		\$ _____		\$ _____
Supervisor	_____		\$ _____		\$ _____
Senior	_____		\$ _____		\$ _____
Associate	_____		\$ _____		\$ _____

#### B. Proposed Price for Engagement

Audit Personnel	\$ _____
Travel	\$ _____
Typing, Clerical, & Reproduction	\$ _____
Other (specify)	\$ _____
Total	\$ _____

## Attachment 4 – Cost Proposal

### **Fiscal Year 2026-2027**

#### A. Proposed Personnel Hours

	Worker Hours	x	Rate per Hour	=	Total
Partner/Owner	_____		\$ _____		\$ _____
Manager	_____		\$ _____		\$ _____
Supervisor	_____		\$ _____		\$ _____
Senior	_____		\$ _____		\$ _____
Associate	_____		\$ _____		\$ _____

#### B. Proposed Price for Engagement

Audit Personnel	\$ _____
Travel	\$ _____
Typing, Clerical, & Reproduction	\$ _____
Other (specify)	\$ _____
Total	\$ _____

### **Part III – Proposed 2022-2023 Engagement Schedule**

Please provide a proposed schedule for the 2022-2023 audit engagement:

Conduct Entrance Conference	
Commence Interim Audit Work	
Complete Interim Audit Work	
Commence Final Audit Work	
Complete Final Audit Work	
Review Draft of Audit Report with CFO	
Conduct Exit Conference	
Submit Final Report to Board of Education	

## **Attachment 5 – Work Authorization Form**

### **FEDERAL WORK AUTHORIZATION PROGRAM (“E-VERIFY”) ADDENDUM**

Pursuant to Missouri Revised Statute 285.530, all business entities awarded any contract in excess of five thousand dollars (\$5,000) with a Missouri public school district must, as a condition to the award of any such contract, be enrolled and participate in a federal work authorization program with respect to the employees working in connection with the contracted services being provided, or to be provided, to the District (to the extent allowed by E-Verify). In addition, the business entity must affirm the same through sworn affidavit and provision of documentation. In addition, the business entity must sign an affidavit that it does not knowingly employ any person who is an unauthorized alien in connection with the services being provided, or to be provided, to the District.

Accordingly, your company:

- a) Agrees to have an authorized person execute the attached “Federal Work Authorization Program Affidavit” attached hereto as Exhibit A and deliver the same to the District prior to or contemporaneously with the execution of its contract with the District;
- b) Affirms it is enrolled in the “E-Verify” (formerly known as “Basic Pilot”) work authorization program of the United States, and are participating in E-Verify with respect to your employees working in connection with the services being provided (to the extent allowed by E-Verify), or to be provided, by your company to the District;
- c) Affirms that it is not knowingly employing any person who is an unauthorized alien in connection with the services being provided, or to be provided, by your company to the District;
- d) Affirms you will notify the District if you cease participation in E-Verify, or if there is any action, claim or complaint made against you alleging any violation of Missouri Revised Statute 285.530, or any regulations issued thereto;
- e) Agrees to provide documentation of your participation in E-Verify to the District prior to or contemporaneously with the execution of its contract with the District (or at any time thereafter upon request by the District), by providing to the District an E-Verify screen print-out (or equivalent documentation) confirming your participation in E-Verify;
- f) Agrees to comply with any state or federal regulations or rules that may be issued subsequent to this addendum that relate to Missouri Revised Statute 285.530; and
- g) Agrees that any failure by your company to abide by the requirements a) through f) above will be considered a material breach of your contract with the District.

By: \_\_\_\_\_ (signature)

Printed Name and Title: \_\_\_\_\_

For and on behalf of: \_\_\_\_\_ (company name)

**Attachment 5 – Work Authorization Form**

**EXHIBIT A**  
**FEDERAL WORK AUTHORIZATION PROGRAM AFFIDAVIT**

I, \_\_\_\_\_, being of legal age and having been duly sworn upon my oath, state the following facts are true:

1. I am more than twenty-one years of age; and have first-hand knowledge of the matters set forth herein.
2. I am employed by \_\_\_\_\_ (hereinafter “Company”) and have authority to issue this affidavit on its behalf.
3. Company is enrolled in and participating in the United States E-Verify (formerly known as “Basic Pilot”) federal work authorization program with respect to Company’s employees working in connection with the services Company is providing to, or will provide to, the District, to the extent allowed by E-Verify.
4. Company does not knowingly employ any person who is an unauthorized alien in connection with the services Company is providing to, or will provide to, the District.

FURTHER AFFIANT SAYETH NOT.

By: \_\_\_\_\_ (individual signature)

For \_\_\_\_\_ (company name)

Title: \_\_\_\_\_

Subscribed and sworn to before me on this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

My commission expires:



## Attachment 6: W-9 Form

<b>Form W-9</b> (Rev. January 2011) Department of the Treasury Internal Revenue Service	<b>Request for Taxpayer Identification Number and Certification</b>	<b>Give Form to the requester. Do not send to the IRS.</b>																																												
Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)																																													
	Business name/disregarded entity name, if different from above																																													
	Check appropriate box for federal tax classification (required): <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see Instructions) ▶ _____																																													
	<input type="checkbox"/> Exempt payee																																													
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)																																												
	City, state, and ZIP code																																													
List account number(s) here (optional)																																														
<b>Part I Taxpayer Identification Number (TIN)</b>																																														
<p>Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.</p> <p><b>Note.</b> If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.</p>																																														
<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td colspan="11" style="text-align: center; font-size: small;">Social security number</td></tr><tr><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td></tr></table> <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td colspan="11" style="text-align: center; font-size: small;">Employer identification number</td></tr><tr><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td></tr></table>			Social security number																						Employer identification number																					
Social security number																																														
Employer identification number																																														
<b>Part II Certification</b>																																														
<p>Under penalties of perjury, I certify that:</p> <ol style="list-style-type: none"><li>The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and</li><li>I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and</li><li>I am a U.S. citizen or other U.S. person (defined below).</li></ol> <p><b>Certification Instructions.</b> You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.</p>																																														
<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 50%; vertical-align: top;"><b>Sign Here</b> Signature of U.S. person ▶</td><td style="width: 50%; vertical-align: top;">Date ▶</td></tr></table>			<b>Sign Here</b> Signature of U.S. person ▶	Date ▶																																										
<b>Sign Here</b> Signature of U.S. person ▶	Date ▶																																													
<b>General Instructions</b>																																														
<p>Section references are to the Internal Revenue Code unless otherwise noted.</p> <p><b>Purpose of Form</b></p> <p>A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.</p> <p>Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:</p> <ol style="list-style-type: none"><li>Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),</li><li>Certify that you are not subject to backup withholding, or</li><li>Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.</li></ol>																																														
<p><b>Note.</b> If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.</p> <p><b>Definition of a U.S. person.</b> For federal tax purposes, you are considered a U.S. person if you are:</p> <ul style="list-style-type: none"><li>An individual who is a U.S. citizen or U.S. resident alien,</li><li>A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,</li><li>An estate (other than a foreign estate), or</li><li>A domestic trust (as defined in Regulations section 301.7701-7).</li></ul> <p><b>Special rules for partnerships.</b> Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.</p>																																														